

EXHIBIT A

Report IPMB0005 - WIP Detail

End Date 02/21/2014

Service Group	(All)
Service Line	Assurance
Product Line	25Other Assurance

Partner, Control Group, Client, Folder, Item	Effective Date	Trans Type	Original Date	Employee Name	Category	Comments	Hour	Avg Rate	Time WIP	Exp WIP	Progress Bill	Client Total
Kozio, Henry(22751)												
No Control Group ()												
Demco, Inc.(479-756-6)												
DEMCO - DIP(10029)												
Time	10/01/2013			John Gugino		Roll over and Complete caseware file from 2011 to 2012. Import Trial Balance and Tax Code and reclassify Accounts.	3.0	167.00	501.00		0.00	501.00
	10/02/2013			John Gugino		federal tax return preparation- tax depreciation and gain/loss using BNA	3.0	167.00	501.00		0.00	501.00
	10/08/2013			John Gugino		federal tax return depreciation work papers and state allocations and determining state filings	4.5	167.00	751.50		0.00	751.50
	10/09/2013			John Gugino		federal tax return preparation	4.0	167.00	668.00		0.00	668.00
	10/16/2013			Thomas Wanchick		Assisting Mr. Gugino with S corporation income tax return preparation	2.0	181.00	362.00		0.00	362.00
	10/17/2013			John Gugino		federal tax return m-1's	1.5	167.00	250.50		0.00	250.50
	10/18/2013			Henry Kozio		Discussion with John Gugino regarding status of federal return , discussion of state allocation s for equipment, discussion of negative gross profit and possible components.	0.3	410.00	123.00		0.00	123.00
				John Gugino		state tax return preparation	8.0	167.00	1,336.00		0.00	1,336.00
	10/22/2013			Henry Kozio		meeting with Mike Morin to review CIP schedule and obtain explanations of large losses on various jobs, review components of various genera;l ledger account to determine propriety of accounting treatment	1.1	410.00	451.00		0.00	451.00
						review December 31, 2012 trial balance and Construction in process schedule in preparation of meeting with Mike Morin. Print and review 12/31/2011 CIP schedule to review Underbillings and potential impact on 12/31/12 results of operations	1.3	410.00	533.00		0.00	533.00
				John Gugino		meeting with Mike Morin and Henry Kozio	1.1	167.00	183.70		0.00	183.70
	10/24/2013			John Gugino		tax preparation of state taxes (11 states)	3.0	167.00	501.00		0.00	501.00
	10/25/2013			John Gugino		Five composite returns for GA, KS, MI, MO, SC	4.0	167.00	668.00		0.00	668.00

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Time	11/01/2013			Thomas Wanchick		Review of 2012 S corporation income tax returns	3.2	181.00	579.20		0.00	579.20
	11/06/2013			Thomas Wanchick		Review of 2012 S corporation income tax returns	2.0	181.00	362.00		0.00	362.00
	11/07/2013			Thomas Wanchick		Review of 2012 S corporation income tax returns	3.0	181.00	543.00		0.00	543.00
	11/08/2013			Thomas Wanchick		Review of 2012 S corporation income tax returns	5.0	181.00	905.00		0.00	905.00
	11/11/2013			Thomas Wanchick		Review of 2012 S corporation income tax returns	3.4	181.00	615.40		0.00	615.40
	11/12/2013			Thomas Wanchick		Review of 2012 S corporation income tax returns	1.0	181.00	181.00		0.00	181.00
	11/20/2013			John Gugino		clear review point from for federal and state	2.5	167.00	417.50		0.00	417.50
	11/25/2013			John Gugino		clear federal and state review notes	3.0	167.00	501.00		0.00	501.00
	11/27/2013			John Gugino		clear state tax review notes	1.0	167.00	167.00		0.00	167.00
	12/02/2013			John Gugino		tax return preparation	3.0	167.00	501.00		0.00	501.00
	12/05/2013			John Gugino		assisting Tom on finishing off Demco- e file set up	1.0	167.00	167.00		0.00	167.00
				Thomas Wanchick		Final review of 2012 federal and state S corporation; making revisions myself, as Mr. Gugino left for the day	5.3	181.00	959.30		0.00	959.30
	12/09/2013			Henry Koziol		Phone call with Mike Morin regarding assets disposed of with no proceeds.	0.2	410.00	82.00		0.00	82.00
						Top level Review of tax workpapers and federal and multi state income tax returns	2.2	410.00	902.00		0.00	902.00
				John Gugino		minor changes to return set up to efile.	1.0	167.00	167.00		0.00	167.00
	12/10/2013			Sara Carle		BEGAN PROCESSING FORMS 1120S, GA 600S, GA IT-CR, KS 120S, LA CIFT-620, MO 1120S, NY CT-C, SC 1120S, TN FAE 170, TX 05-163, NYC 3L FOR 2012.	0.8	112.00	89.60		0.00	89.60
	12/11/2013			Sara Carle		FINISHED PROCESSING FORMS 1120S, GA 600S, GA IT-CR, KS 120S, LA CIFT-620, MO 1120S, NY CT-C, SC 1120S, TN FAE 170, TX 05-163, NYC 3L FOR 2012.	0.4	112.00	44.80		0.00	44.80
	12/27/2013			Dave Barrett		Discuss 410 issue with HGK. Tehn, review IRC SEC 108 insolventy exceptio rules	1.3	410.00	533.00		0.00	533.00

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Time	01/16/2014			Dave Barrett		Review IRC SEC 108 Rules RE: Insolvency and bankruptcy of an S Corporation. Review projected B/S of Demco Post Chapt 11. Print out discussion of C/O/D exclusion rules for HGK.	1.3	410.00	533.00		0.00	533.00
	01/20/2014			John Gugino		engagement letter for 2013	0.5	172.00	86.00		0.00	86.00
				Thomas Wanchick		2013 tax engagement letter preparation	0.3	186.00	55.80		0.00	55.80
	01/21/2014			Sara Carle		FINALIZED TAX ENG LTR FOR 12/31/13.	0.2	112.00	22.40		0.00	22.40
	02/13/2014			Thomas Wanchick		Resolve e-file authorization forms issues	0.5	186.00	93.00		0.00	93.00
	02/14/2014			Thomas Wanchick		Follow up on 2012 efile authorization forms	0.2	186.00	37.20		0.00	37.20
Time Total							79.1	194.36	15,373.90		0.00	15,373.90
Expense	12/13/2013			Prep Partner Partner for McGladrey client	Tax Processing	00330 00012899 JOURNAL ENTRY VENDOR Prosystem charge for Form 1120S for 2012 for Demco, Inc.				785.00	0.00	785.00
Expense Total										785.00	0.00	785.00
Progress	09/30/2013		09/30/2013	Lisa Welsh		Progress Bill					(7,500.00)	(7,500.00)
Progress Total											(7,500.00)	(7,500.00)
DEMCO - DIP(10029) Total							79.1	194.36	15,373.90	785.00	(7,500.00)	8,658.90
Demco, Inc.(479-756-6) Total							79.1	194.36	15,373.90	785.00	(7,500.00)	8,658.90
No Control Group () Total							79.1	194.36	15,373.90	785.00	(7,500.00)	8,658.90
Kozioi, Henry(22751) Total							79.1	194.36	15,373.90	785.00	(7,500.00)	8,658.90
Report Total							79.1	194.36	15,373.90	785.00	(7,500.00)	8,658.90